

103D CONGRESS
1ST SESSION

S. 1561

To amend the Internal Revenue Code of 1986 to allow a charitable contribution deduction for certain expenses incurred by whaling captains in support of Native Alaskan subsistence whaling.

IN THE SENATE OF THE UNITED STATES

OCTOBER 18 (legislative day, OCTOBER 13), 1993

Mr. STEVENS (for himself and Mr. MURKOWSKI) introduced the following bill;
which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to allow a charitable contribution deduction for certain expenses incurred by whaling captains in support of Native Alaskan subsistence whaling.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. CHARITABLE CONTRIBUTION DEDUCTION FOR**
4 **CERTAIN EXPENSES INCURRED IN SUPPORT**
5 **OF NATIVE ALASKAN SUBSISTENCE WHAL-**
6 **ING.**

7 (a) IN GENERAL.—Section 170 of the Internal Reve-
8 nue Code of 1986 (relating to charitable, etc., contribu-

1 tions and gifts) is amended by redesignating subsection
 2 (m) as subsection (n) and by inserting after subsection
 3 (l) the following new subsection:

4 “(m) EXPENSES PAID BY CERTAIN WHALING CAP-
 5 TAINS IN SUPPORT OF NATIVE ALASKAN SUBSISTENCE
 6 WHALING.—

7 “(1) IN GENERAL.—In the case of an individual
 8 who is recognized by the Alaska Eskimo Whaling
 9 Commission as a whaling captain charged with the
 10 responsibility of maintaining and carrying out sanc-
 11 tioned whaling activities and who engages in such
 12 activities during the taxable year, the amount de-
 13 scribed in paragraph (2) (to the extent such amount
 14 does not exceed \$7,500 for the taxable year) shall be
 15 treated for purposes of this section as a charitable
 16 contribution.

17 “(2) AMOUNT DESCRIBED.—The amount de-
 18 scribed in this paragraph is the aggregate of the rea-
 19 sonable and necessary whaling expenses paid by the
 20 taxpayer during the taxable year in carrying out
 21 sanctioned whaling activities. For purposes of the
 22 preceding sentence, the term ‘whaling expenses’ in-
 23 cludes expenses for—

1 “(A) the acquisition and maintenance of
2 whaling boats, weapons, and gear used in sanc-
3 tioned whaling activities,

4 “(B) the supplying of food for the crew
5 and other provisions for carrying out such ac-
6 tivities, and

7 “(C) storage and distribution of the catch
8 from such activities.

9 “(3) SANCTIONED WHALING ACTIVITIES.—For
10 purposes of this subsection, the term ‘sanctioned
11 whaling activities’ means subsistence bowhead whale
12 hunting activities conducted pursuant to the man-
13 agement plan of the Alaska Eskimo Whaling Com-
14 mission.”.

15 (b) EFFECTIVE DATE.—The amendment made by
16 subsection (a) shall apply to all taxable years beginning
17 before, on, or after the date of the enactment of this Act.

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